
THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 76

Session of
1987

INTRODUCED BY HOLL, JANUARY 15, 1987

REFERRED TO LOCAL GOVERNMENT, JANUARY 15, 1987

AN ACT

1 Amending the act of December 31, 1965 (P.L.1257, No.511),
2 entitled "An act empowering cities of the second class,
3 cities of the second class A, cities of the third class,
4 boroughs, towns, townships of the first class, townships of
5 the second class, school districts of the second class,
6 school districts of the third class and school districts of
7 the fourth class including independent school districts, to
8 levy, assess, collect or to provide for the levying,
9 assessment and collection of certain taxes subject to maximum
10 limitations for general revenue purposes; authorizing the
11 establishment of bureaus and the appointment and compensation
12 of officers, agencies and employes to assess and collect such
13 taxes; providing for joint collection of certain taxes,
14 prescribing certain definitions and other provisions for
15 taxes levied and assessed upon earned income, providing for
16 annual audits and for collection of delinquent taxes, and
17 permitting and requiring penalties to be imposed and
18 enforced, including penalties for disclosure of confidential
19 information, providing an appeal from the ordinance or
20 resolution levying such taxes to the court of quarter
21 sessions and to the Supreme Court and Superior Court,"
22 further providing for exemptions from taxation.

23 The General Assembly of the Commonwealth of Pennsylvania
24 hereby enacts as follows:

25 Section 1. The act of December 31, 1965 (P.L.1257, No.511),
26 known as The Local Tax Enabling Act, is amended by adding a
27 section to read:

1 Section 2.2 Exemptions for Certain Persons.--Persons who are
2 seventy-five years of age or older shall be exempt from any per
3 capita tax or similar head tax or occupation tax or occupational
4 privilege tax which is imposed by a local taxing authority by
5 ordinance or resolution pursuant to this act.

6 Section 2. This act shall take effect immediately.